



State of Arizona Accounting Manual

Topic 80 Miscellaneous
Section 13 **Food and Beverages Provided
during Emergencies**

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INTRODUCTION

This section of SAAM defines what is meant by an “emergency” or “emergency situation” and outlines those emergency conditions under which a State employee, even when not in travel status, and others may be provided food and/or beverages at State expense in connection with an emergency situation.

An “emergency” or “emergency situation” (terms which are used interchangeably herein) involves a sudden, urgent and unforeseen occurrence requiring immediate action. An emergency often represents a danger to the public, to property, and/or to those responding to the situation. Moreover, the nature of the situation prohibits responders from leaving the scene until the emergency is satisfactorily resolved. In legal jargon, these emergencies or emergency situations are referred to as “exigencies” or “exigent circumstances.”

POLICY & PROCEDURES

1. This policy is limited in scope and application to “emergencies” or “emergency situations” as described in the Introduction.
2. This policy deals primarily, but not exclusively, with the provision of meals to State employees who are not in travel status.
3. The provision of meals to State employees not in travel status should be avoided when it is possible to do so without negatively affecting the performance of duties during an emergency. To meet this standard, the following must apply:
 - 3.1. The situation is extraordinary in that failure to provide food or beverages at the site of the emergency could endanger life or property and/or jeopardize employee and/or volunteer effectiveness.
 - 3.2. An employee or volunteer could not have reasonably anticipated the need to plan for the provision of food or beverages.
4. In an emergency and at the scene of that emergency, those to whom food or beverages may be provided include:
 - 4.1. A State employee, whether or not in travel status, whose continuous presence at the scene of the emergency is required (e.g., a fire fighter at a conflagration).

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Continuous presence in this context means that the employee cannot leave the scene for the duration of the emergency.

- 4.2. An employee of another government (federal, state or local) needed at the scene to deal with the emergency.
- 4.3. A volunteer whose presence at the emergency is required and is approved by the State employee in the senior supervisory capacity at the scene.
- 4.4. A victim of the emergency, if the provision of food or beverages does not endanger the well-being of the victim.
- 4.5. A child rescued from an unhealthy or dangerous environment.
5. The terms “food” and “beverage” as used in this section of SAAM include light refreshments, such coffee, soft drinks, bottled water, pastries, fruit, candy, breakfast/protein bars, snacks, etc.
6. Any food or beverage served incidental to an emergency should be demonstrably reasonable and necessary to support the successful control and/or resolution of the emergency.
7. Any emergency at which food is provided at State expense to a:
 - 7.1. State employee, an employee of another government, or a volunteer should be of four (4) or more continuous hours in duration.
 - 7.2. A victim or a child depends upon the perceived needs of the victim or child.
8. The provision in connection with an emergency at State expense of a beverage to the State employee, employee of another government, volunteer, victim, or child depends upon the perceived needs of the recipient.
9. While it might be permitted to provide food or beverages during an emergency, it lies within the discretion of the agency head or his delegate as to whether food or beverages will be provided. Such delegation must be in writing and must only be given only to those in management positions; only the agency head or one of his delegates may approve claims related to the expenditure of public monies for food and/or beverages provided in connection with an emergency.
 - 9.1. When feasible, approval—even verbal approval--should be garnered in advance of the purchase of food or beverages.
 - 9.2. Among the factors to be considered are available funds and spending authority.

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- 9.3. The factors involved in the decision to provide food and/or beverages shall be documented within three (3) business days after the emergency situation and retained for the period prescribed for accounting records by LAPR.
10. The amount spent per person on food and/or beverages shall not exceed, for each four-(4-)hour period of the individual remains in an emergency situation, irrespective of the time of day:
- 10.1. For a State employee, an employee of another government, or a volunteer, the reimbursement limitation for dinner, as shown as a partial day rate in SAAM 5095, for the location of the emergency.
- 10.2. For a victim or child, the reimbursement limitation for lunch, as shown as the partial day rate in SAAM 5095, for the location of the emergency.
11. No meals may be provided to those whose presence is not required at the location of the emergency.
12. The cost of meals provided under the provisions of this policy is to be recorded using Expenditure Object 6711, rather than 6541 or 6542.
13. Travel claims that may be filed in connection with an emergency are to be scrutinized to ensure that no claim is made for a meal that was provided.
14. Meals must be served and consumed at the site of the emergency. There is a twofold reason for this:
- 14.1. If adequate time is available to acquire and consume a meal away from the site of the emergency, then the rationale for providing meals is invalidated.
- 14.2. If not served and consumed at the site of the emergency, the meal provided is taxable to those who partake if no overnight travel is involved.
15. The expending agency must obtain and retain receipts for the actual cost of the food and beverages served.
16. The expending agency must obtain and retain a list of all those to whom food or beverages were provided. This list is to contain:
- 16.1. The list must contain the participants' names, titles or roles (e.g., victim, volunteer, police officer, etc.), and organizational affiliations (e.g., Phoenix Police Department, Arizona Department of Public Safety, etc.).
17. To determine the cost of each meal acquired, divide the total cost of the food by the total number of participants to whom food was provided.

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18. Purchases conducted in connection with this policy should not be made using a Travel Card; the use of the P-Card is recommended.
19. In addition to food and/or beverages, up to ten dollars (\$10) per emergency may be spent on incidentals such as ice, foam ice buckets, paper and plastic tableware.
 - 19.1. Those incidentals that remain and/or are still useful after the emergency situation (e.g., a foam ice bucket) are the property of the purchasing agency and are to be returned to the agency for whatever (e.g., other emergencies, employee recognition events, etc.) future use it deems appropriate.
20. The expending agency shall retain for audit and provide to the State Comptroller upon request all relevant records relating to the provision of food or beverages provided in connection with emergencies.
21. Agencies may adopt more stringent and detailed policies, directives and orders appropriate to their needs.